

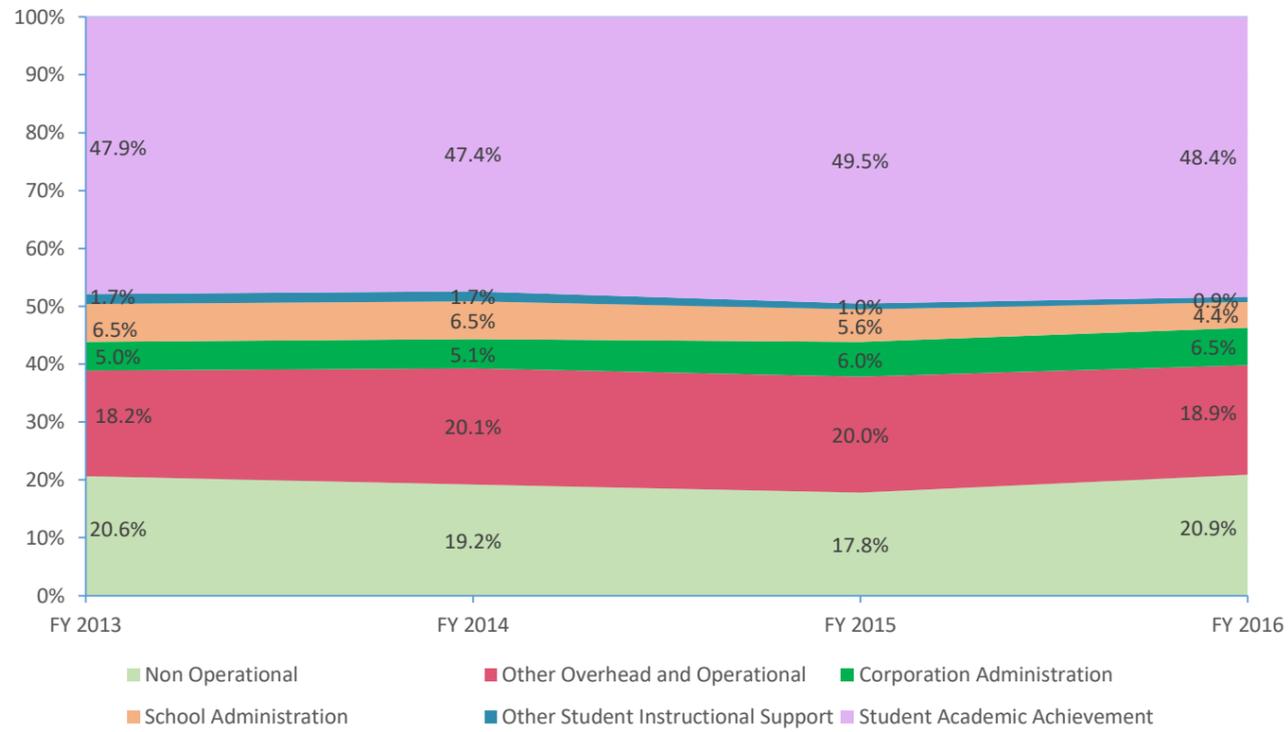
**School Corporation Expenditures by Account
Biannual Financial Report Data
Clinton Central School Corp (1150)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,791,368	52.7%	\$6,072,279	57.5%	\$5,487,693	47.9%	\$5,014,675	47.4%	\$5,409,019	49.5%	\$5,710,356	48.4%
Student Instructional Support	\$741,985	8.2%	\$791,195	7.5%	\$947,784	8.3%	\$871,992	8.2%	\$724,140	6.6%	\$630,865	5.3%
Total	\$5,533,353	60.9%	\$6,863,474	65.0%	\$6,435,477	56.2%	\$5,886,667	55.7%	\$6,133,160	56.2%	\$6,341,221	53.7%

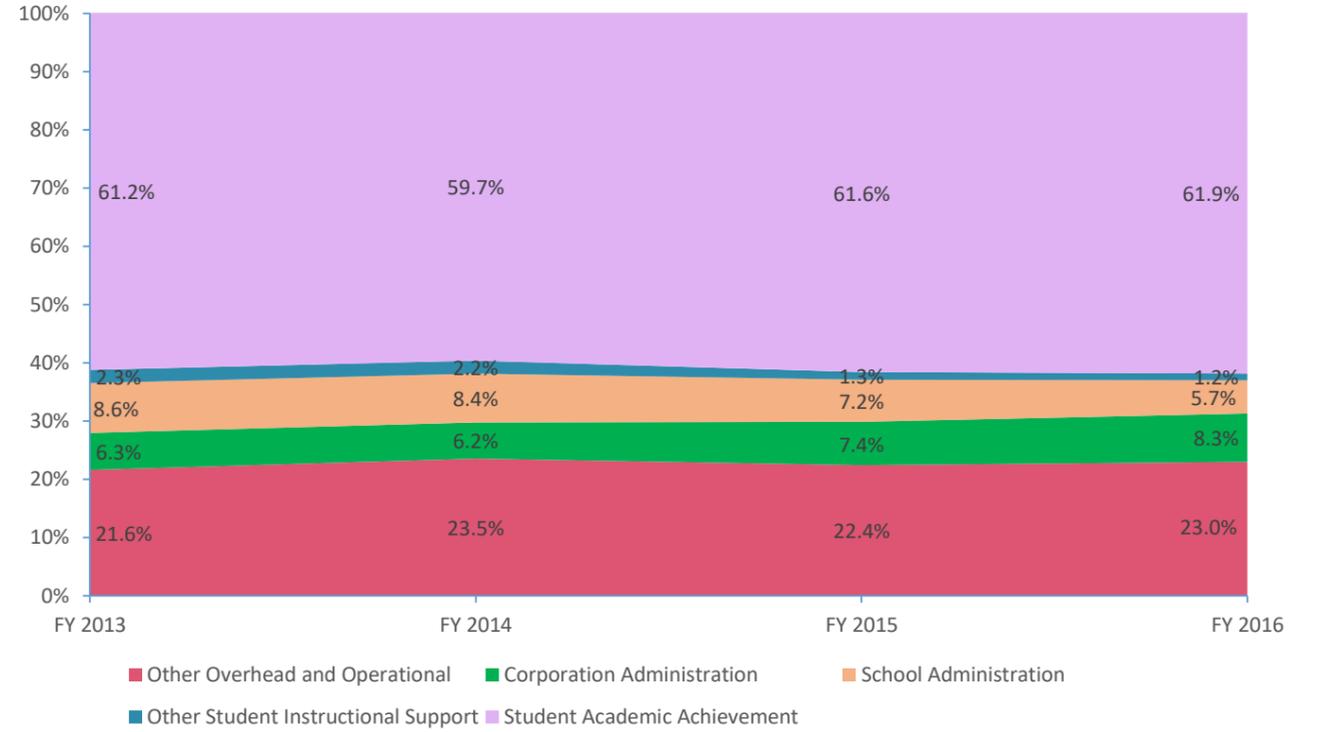
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,389,379	26.3%	\$2,578,527	24.4%	\$2,660,451	23.2%	\$2,659,362	25.1%	\$2,845,355	26.1%	\$2,999,976	25.4%
Non Operational	\$1,161,323	12.8%	\$1,111,184	10.5%	\$2,364,819	20.6%	\$2,029,699	19.2%	\$1,943,496	17.8%	\$2,466,749	20.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,550,702	39.1%	\$3,689,711	35.0%	\$5,025,271	43.8%	\$4,689,060	44.3%	\$4,788,850	43.8%	\$5,466,726	46.3%

Grand Total	\$9,084,055	\$10,553,185	\$11,460,748	\$10,575,728	\$10,922,010	\$11,807,946
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Clinton Central School Corp (1150)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$139,626	\$232,316	\$338,656	NA	142.5%	45.8%
11100	Regular Programs	Elementary	\$1,538,436	\$2,324,365	\$1,751,549	\$1,686,802	9.6%	-27.4%	-3.7%
11200	Regular Programs	Middle/Junior High	\$0	\$0	\$0	\$1,500	NA	NA	NA
11300	Regular Programs	High School	\$1,296,866	\$2,195,751	\$1,669,419	\$1,746,816	34.7%	-20.4%	4.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$725	\$0	\$0	\$0	-100.0%	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$103,690	\$141,275	\$158,377	\$188,120	81.4%	33.2%	18.8%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$128,424	\$141,917	NA	NA	10.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$33,881	\$40,687	\$66,932	\$69,620	105.5%	71.1%	4.0%
11470	Regular Programs	Vocational Education - Business Education	\$25,967	\$45,638	\$14,781	\$27,041	4.1%	-40.7%	83.0%
11510	Regular Programs	Vocational Education - Cooperative Education	\$12,640	\$15,265	\$0	\$0	-100.0%	-100.0%	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$19,622	\$11,956	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$2,811	\$0	\$0	NA	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$146	\$0	NA	NA	-100.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$20,779	\$18,185	\$40,452	NA	94.7%	122.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$75,599	\$190,018	\$76,825	\$132,105	74.7%	-30.5%	72.0%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$18,065	\$3,273	\$37,396	\$51,346	184.2%	1468.5%	37.3%
12350	Special Programs	Physical Impairment - Homebound	\$958	\$14,707	\$946	\$133	-86.2%	-99.1%	-86.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$31,776	\$44,504	\$50,470	\$56,448	77.6%	26.8%	11.8%
12610	Special Programs	Learning Disability	\$166,354	\$208,448	\$320,665	\$268,603	61.5%	28.9%	-16.2%
12810	Special Programs	Special Education Preschool	\$215	\$31,560	\$77,155	\$107,680	49925.4%	241.2%	39.6%
12900	Special Programs	Other Special Programs	\$0	\$10,356	\$0	\$0	NA	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$3,681	\$4,693	NA	NA	27.5%
14300	Summer School Programs	High School	\$9,653	\$1,407	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$26,397	\$38,296	\$27,921	\$38,118	44.4%	-0.5%	36.5%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$16,779	\$30,433	\$33,322	NA	98.6%	9.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$84,486	\$183,025	\$165,345	\$164,291	94.5%	-10.2%	-0.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$26,000	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$10,200	\$0	\$0	NA	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$29,794	\$16,432	\$38,693	NA	29.9%	135.5%
22220	Instruction	Library/Media Services - School Library	\$115,352	\$83,382	\$62,568	\$55,443	-51.9%	-33.5%	-11.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$0	\$130,647	NA	NA	NA
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$1,100	\$9,922	NA	NA	802.0%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$162,020	\$141,454	NA	NA	-12.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$147,653	\$60,643	\$5,741	NA	-96.1%	-90.5%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$3,425	\$4,891	NA	NA	42.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$10,899	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$13,000	\$2,224	NA	NA	-82.9%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$85,759	\$120,723	\$241,128	\$176,037	105.3%	45.8%	-27.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$76	\$0	\$0	\$791	940.6%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$17,739	\$0	NA	NA	-100.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$9,955	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$225,894	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,872,412	\$6,072,279	\$5,409,019	\$5,710,356	47.5%	-6.0%	5.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$134,498	\$208,116	\$65,534	\$50,172	-62.7%	-75.9%	-23.4%
21230	Students	Guidance Services - Appraisal Services	\$0	\$0	\$0	\$8,328	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$29,844	\$48,761	\$45,389	\$49,063	64.4%	0.6%	8.1%
21590	Students	Speech Path. & Audio. Serv. - Other	\$1,050	\$0	\$0	\$0	-100.0%	NA	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$500	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$415,725	\$522,120	\$612,717	\$523,301	25.9%	0.2%	-14.6%
24900	School Administration	Other Support Services - School Admin.	\$0	\$12,198	\$0	\$0	NA	-100.0%	NA
Student Instructional Support Total			\$581,117	\$791,195	\$724,140	\$630,865	8.6%	-20.3%	-12.9%

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Clinton Central School Corp (1150)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,488	\$11,799	\$8,586	\$23,187	-12.5%	96.5%	170.1%
23120	General Administration	Board of Education - Service Area Assistants	\$14,754	\$54,764	\$56,694	\$94,325	539.3%	72.2%	66.4%
23150	General Administration	Board of Education - Legal Services	\$11,684	\$9,651	\$14,046	\$14,387	23.1%	49.1%	2.4%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$619	\$192	NA	NA	-69.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,241	\$4,529	\$9,834	\$7,325	17.4%	61.7%	-25.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$112,897	\$124,630	\$216,258	\$328,636	191.1%	163.7%	52.0%
23220	General Administration	Executive Administration - Community Relations	\$2,386	\$21,584	\$751	\$2,571	7.7%	-88.1%	242.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$48	\$1,369	NA	NA	2778.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$925	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$61,974	\$18,470	\$0	\$0	-100.0%	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$225	\$617	\$86,616	NA	38396.2%	13949.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$408	\$927	NA	NA	127.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$3,162	\$3,051	NA	NA	-3.5%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$1,713	(\$298)	NA	NA	-117.4%
25600	Central Services	Public Information Services	\$0	\$0	\$175	\$2,191	NA	NA	1152.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$123,707	\$92,837	NA	NA	-25.0%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$154,218	\$72,430	NA	NA	-53.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$51,406	\$22,669	NA	NA	-55.9%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$111	\$106	\$98	\$91	-17.9%	-14.5%	-7.1%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,906	\$123,502	\$13,844	\$13,907	378.6%	-88.7%	0.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$608,642	\$701,621	\$666,682	\$651,290	7.0%	-7.2%	-2.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$80	\$808	NA	NA	909.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$107,343	\$149,657	\$52,134	\$142,926	33.1%	-4.5%	174.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$500	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$1,177	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$21,126	\$15,712	NA	NA	-25.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$95,508	\$42,351	\$47,096	\$113,445	18.8%	167.9%	140.9%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$13,466	\$11,109	\$13,577	\$0	-100.0%	-100.0%	-100.0%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$0	\$659	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$181,470	\$367,245	\$357,212	\$373,723	105.9%	1.8%	4.6%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$148,405	\$245,811	\$227,187	\$288,610	94.5%	17.4%	27.0%
27400	Student Transportation	Purchase of School Buses	\$118,935	\$210,034	\$268,323	\$98,104	-17.5%	-53.3%	-63.4%
27500	Student Transportation	Insurance on Buses	\$29,398	\$13,589	\$13,995	\$0	-100.0%	-100.0%	-100.0%
27700	Student Transportation	Contracted Transportation Services	\$0	\$6,403	\$0	\$0	NA	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$32,728	\$448	\$0	\$37	-99.9%	-91.9%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$161,758	\$240,345	\$273,242	\$286,199	76.9%	19.1%	4.7%
31300	Food Services Operations	Food Delivery	\$169,835	\$196,677	\$52,044	\$225,033	32.5%	14.4%	332.4%
31400	Food Services Operations	Food Purchases	\$0	\$20,900	\$169,603	\$18,424	NA	-11.8%	-89.1%
31900	Food Services Operations	Other Food Services	\$28,719	\$3,075	\$26,870	\$18,595	-35.3%	504.7%	-30.8%
Overhead and Operational Total			\$1,938,249	\$2,578,527	\$2,845,355	\$2,999,976	54.8%	16.3%	5.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$180	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$149,445	\$161,431	\$214,432	\$219,612	47.0%	36.0%	2.4%
33990	Other Community Services	Other	\$0	\$1,710	\$0	\$0	NA	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$425	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$18,350	\$17,468	\$24,621	\$98,238	435.4%	462.4%	299.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$96,541	\$336,044	\$105,448	\$87,770	-9.1%	-73.9%	-16.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$230,506	\$232,811	NA	NA	1.0%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$0	\$0	\$52,151	NA	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$39,464	\$2,086	\$29,567	\$87,255	121.1%	4082.9%	195.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$174	\$696	\$0	\$2,588	1387.4%	271.8%	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$5,533	\$0	\$0	NA	-100.0%	NA

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Clinton Central School Corp (1150)

Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$316,069	\$133,800	\$25,451	\$89,771	-71.6%	-32.9%	252.7%			
51100	Principal on Debt	Bonds	\$357,061	\$353,000	\$100,000	\$0	-100.0%	-100.0%	-100.0%			
51500	Principal on Debt	Bond Anticipation Notes	\$139,888	\$96,418	\$90,972	\$97,705	-30.2%	1.3%	7.4%			
52100	Interest on Debt	Bonds	\$0	\$0	\$1,121,500	\$1,363,000	NA	NA	21.5%			
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$0	\$133,850	NA	NA	NA			
60700	Category not Specified	Scholarships	\$1,600	\$3,000	\$1,000	\$2,000	25.0%	-33.3%	100.0%			
Non Operational Total			\$1,119,197	\$1,111,184	\$1,943,496	\$2,466,749	120.4%	122.0%	26.9%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$16,707	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$3,104	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$12,213	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$857	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$252,246	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$44,195	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$66,681	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$11,487	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$4,218	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$829	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$6,575	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$189	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$608,775	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$105,900	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$360,358	\$0	\$0	\$0	NA	NA	NA			
26494 - NO	NA	Group Insurance - 2007 Account Code	\$27,672	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$127	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$23	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$18	\$0	\$0	\$0	NA	NA	NA			
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$7	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$36,883	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,817	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$5,285	\$0	\$0	\$0	NA	NA	NA			
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,914	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$1,573,079	\$0	\$0	\$0	NA	NA	NA			